IN THE HIGH COURT OF JUDICATURE AT BOMBAY
ORDINARY ORIGINAL CIVIL JURISDICITON

WRIT PETITION NO.3059 OF 2006

Tyco Fire & Security India
Pvt.Ltd. (Formerly Tyco Engg.
& Construction Pvt.Ltd.) .. Petitioner.

Versus

The Asstt. Commissioner of
Income-tax-10(2) Mumbai & Ors. .. Respondents.

Mr.A.K. Jasani for the petitioner.

Mr.Vimal Gupta for the respondents.

CORAM : H.L. GOKHALE, &
J.P. DEVADHAR, JJ.

DATED : 12TH DECEMBER, 2006.

P.C. :

1. Heard Mr.Jasani in support of this petition. Mr.Gupta appears for the respondents.

2. The petition is seeking to challenge notice dated 9th March, 2006 issued under Section 148 of the Income Tax Act seeking to reopen the assessment for the assessment year 2001-2002. The petitioner has filed objections to this notice way back on 18th May, 2006 but the objections have not been decided.

3. r.Gupta appearing for the Revenue states very fairly that the objections must be decided first before the Officer concerned proceeds with reassessment. This being the position, the Assessing

Officer will have to decide the objections first. We direct him to hear the petitioner and decide the same at the earliest. In the event the objections are rejected, the Officer will not proceed to finalise the reassessment for a period of four weeks after the decision is served on the petitioners.

4. Mr.Gupta appearing for the Revenue states on instructions of Shri C.D. Walinjkar, Assistant Commissioner of Income Tax 10(2) that the petitioners may attend before him on Monday i.e. 18th December, 2006 when he will be afford an opportunity of hearing and the objections will be decided at the earliest.

5. In view of this, no further order is necessary. The petition stands disposed of.

(H.L. GOKHALE, J.)

(J.P. DEVADHAR, J.)